



J. TYLER McCAULEY  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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To: Supervisor Michael D. Antonovich, Mayor  
Supervisor Gloria Molina  
Supervisor Yvonne Brathwaite Burke  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe

From: J. Tyler McCauley  
Auditor-Controller

Subject: **COMMUNITY DEVELOPMENT COMMISSION – INTERNAL CONTROL  
CERTIFICATION PROGRAM**

On June 13, 2000, your Board instructed the Auditor-Controller to assist the Community Development Commission (Commission) in strengthening its internal control certification program (ICCP), in order to better identify and address weaknesses in financial control disclosed in our May 2000 fiscal review.

The Commission's ICCP for 2001 was recently completed. Several months ago, we began to work with the Commission in revising its ICCP questionnaires to consider the findings in our fiscal review, and in developing new questionnaires for areas not previously evaluated (e.g., cellular telephones and gas cards). This past month, we reviewed the questionnaires completed by Commission managers and we noted that the managers completed the questionnaires thoroughly and included corrective action plans for the areas where they identified control weaknesses.

As a follow-up to the ICCP, the Commission's Financial Management Division intends to perform a detailed review in six months of staff compliance with the Commission's revised cellular telephone and gas card procedures. The Commission revised these procedures after our audit to enhance controls.

We have concluded that the Commission is now better able to identify and address weaknesses through the enhanced ICCP questionnaires and the increased monitoring of high-risk areas by the Financial Management Division.

Please call me if you have any questions, or your staff may contact DeWitt Roberts at (213) 974-0301.

JTM:DR:JK

c: Carlos Jackson, Executive Director, CDC  
David E. Janssen, Chief Administrative Officer  
Violet Varona-Lukens, Executive Officer  
Public Information Office  
Audit Committee